G.R.O. 1

Preserve

*Previous references.* 1922. File No. 179-22

*Later references.*
MR 32-38 No 5 & 6
Vol 43-38 Sc 3, 5, 21 & 24
Secy Dept No 364/5,

# GENERAL AND REVENU

*Serial Nos.*

Part B for March 24.

**SUBJECT**

Rules and Regs. re the Duty of Professional Test in Chittal drug Town Municipal Council

7 To, The D.C. Chittal drug
Roll 7669/ d. 25-3-24

Sanctions are above

G. R. S. 59]

GENERAL AND REVENUE SECRETARIAT.

1913.

( 9-7 )

File No. 8 – 13

Serial Nos. 588-589

Papers filed.

Month March 1914

SUBJECT.

Reappropriation to meet the expenditure on account of supplies & workshop appliances in the Agricultural Budget of 1913–14

| PREVIOUS REFERENCES. | LATER REFERENCES. |
| --- | --- |
| Papers 23.4.14 | |

G. R. S. 11] 1923.

GENERAL AND REVENUE SECRETARIAT.

( Municipal )

NOTES.

File No. 178 - 22

FILE HEADING.

Rules & bye laws framed by municipal Councils

From

D.C. Chittagong

No. C. 75 Conf 23-24 Dated 16.10.23 Received 31-10-23

| Diary No. 7115 | Enclos. 1 Copy. Spare Copies. | Serial No. 4 |
|---|---|---|

BRIEF ABSTRACT OF LETTER.

Submits for sanction the rules framed by the Chittagong Town Municipal Council under the Govt of Bengal Law in the Town

NOTES AND ORDERS.

1) From the present Communication it is enclosed it is the understood that the draft rules for which sanction of Govt is now sought, have been framed under Sec 66 only. This is not correct. The draft rules contain both rules framed under Sec. 66(1) & bye laws framed under Sec 66(2)

Notes—First Sheet.

2115 (2

G. R. S. III-2]

General and Revenue Secretariat.

AP File No. 170 of 1922

Serial No.

Flag A (Regulations framed for the purpose of Rule 4)

sec. 8(1) of the Mineral Regn. & rules — 7, 8, 11 & 14 framed only from the laws under the latter Section. These were published & no objns if any stated, were rcd. The notice published was not quite in order. ~~It should be published as the Rules & Bye-laws respectively~~ that the rules published on the 30th ult. were framed under sec. 8(1) & the bye-laws under sec. 8(2) of the Act.

2) Draft sanctioning the same, however, subject to necessary Corrections being suggested in pencil in accordance with the above & the heading of the draft rules

AP. HPK
30/11/23
2.12.

CSB
26.12.23.

3) P.L. & L. Secretary

4) Submit a draft showing which are rules & which are Bye-laws —

1 file

S.A.
20/12
CSB
21.12

5) A revised draft is submitted for approval —

HPK
2/1/24.

6) Put up a typed copy of the draft rules & bye-laws as approved by Govt showing rules & bye-laws separately

CSB

Note—Contn. sheet.

Secd office copying
HPK 2/1/24

G. R. S. III-2]

General and Revenue Secretariat.

4C File No. 870 of 1922

Serial No.

1) Typed Copy sent up with reference to the last para. 2) Reference para 4. 4.1.24.

17/1/24

Secretary
Member

5553
24/1

8
24/1 24.1

3) Draft approved subject that Municipal Council may be informed that it is under consideration to amend the Municipal Regulation and to substitute Sharp Law for prosperous Law & that if the Municipal Council desires they may be consulted before the Regulation is amended.

Sd
10/2

Sd
11/2

10) Draft of revised Sharp Law.

18/2/24

11) Revised draft forwarded. It is not clear whether we might make any important changes before it is approved. Please see para 4 of reference.

Note—Contn. sheet.

G. R. S. III-2)

General and Revenue Secretariat. | Jud File No. 170 of 192

Serial No.

1) They have to be approved as the First Member has ordered "may be approved" Put up a fresh draft incorporating the whole of the First Member's order. CSB 22/2/24.

~~Absent~~ ~~Letter~~ ~~Letter~~ ~~Letter

From The Deputy Commissioner,
Chitaldrug District

To The Secretary to Government,
Revenue Department, Bangalore.

Dated
Despatched 10th October 1923.
Received
General No. C 75 Rev-23
No.
Enclosure No. 4.

Sir,

In forwarding herewith in original letter No.198 dated 5/6th October 1923 with its enclosures addressed direct to you from the President, town municipal council Chitaldrug, submitting for obtaining sanction of Government the draft rules framed by the said

6

council re the levy of professional tax in the
have the honor to request that you will be so go
to obtain sanction of Government to the said draf
framed by the municipal council, Chitaldrug.

I have the honor

S I R,

Your most obedient s

Deputy Commissio er,

Chitaldrug District

Deputy Commissioner's Office,
CHITALDRUG POST

Date
No. 2630

From R.Nanaswamy Rao Esquire,
President, Town Municipality,
C H I T A L D R U G.

To T.E.Jayarama Iyer Esq B.A.,B.L.,
Secretary to Government, Revenue Department
B A G A L O R E.

Through,
The Deputy Commissioner,
Chitaldrug

Dated
Despatched 5th October 1923.
Received 6
General No. 198
No.

Enclosure No. 6

Sir,

I have the honor to state that on levying of tax on professions, trades &c. in the town, draft rules were prepared and published in the town calling for objections As no objections were received within the time allowed in the notification, the municipal council resolved in their meeting held on the 30th September 1923 that the same may be sent to Government for sanction A copy of the resolution is herein enclosed.

I request that you will be so good as to kindly obtain the sanction of Government in the matter. Copy of the rules & the notification published in the town original are herein enclosed.

I have the honor to
S I R,
Your most obedient servant
President, Town Municipality
C H I T A L D R U G.

Extract from the proceedings of the ordinary monthly meeting of the 4
Chitaldrug Town Municipal Council held on the 30th September 1923.

Subject:- Approving the ~~Bye-laws~~ Rules relating to Professions & Trades etc.

Resolution :- As no objections have been received against the proposed ~~Bye-laws~~ Rules, they may be sent to Government for sanction.

Sd/ R.Nanaswamy Rao.

President.
Chitaldrug Municipality.

"C O P Y"

PRESIDENT.

Chitaldrug Municipality.

10. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal Limits, who has not been required to furnish a return under rule VII shall within thirty days of so commencing give information of this fact to the President, Town Municipal Council

11. Every person liable to the tax, who shall change either the designation of the firm or of the nature of his profession, art or trade or calling or office or appointment or his place of business shall within thirty days of such change, give intimation thereof to the President of the Town Municipal Council.

12. The tax shall be payable half-yearly in each year in advance in July and January and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

13(i) Any person who has paid the tax for the whole half year and who ceases during such period to be liable to assessment under rule 4 shall be entitled to a refund of not less than half the assessment, provided that no such refund shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

14. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs 50.

Schedule. Class I.

Every person holding an office or appointment, public or private or employment in any capacity, whose pay, salary or pension amounts to Rs 200 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs 2000 a month or upwards:-

| | |
|---|---|
| (1) Carrying on business as a Company. | Yearly Rs 100/- |
| (2) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, shipowners, Board owners, auctioneers and Commission agents. | |
| (3) Bankers, Money lenders, Money-changers and pawn brokers. | |
| (4) Editors and proprietors of Newspapers. | |
| (5) Dubashes, under-writers, brokers and dealers in securities shares or bills of exchange. | |
| (6) Practising Barristers, Advocates, High Court Vakils, Solicitors, [illegible] Attorneys, Pleaders and Law Agents. | |
| (7) Medical Practitioners of all kinds including Hakims and Vaidyas | |
| (8) Dentists and Veterinary Surgeons. | Rs 100 |
| (9) Architects and Civil Engineers. | |
| (10) Owners and Farmers of markets and toll farmers. | |
| (11) Keepers of hotels, lodging houses, Boarding houses, or Billiard saloons | |
| (12) Builders and Surveyors. | |

(13) Owners of Mills, warehouses, printing presses, oil presses, cotton presses and other presses and factories of all kinds.

(14) Professional artists, photographers, actors, owners or managers of circus or theatrical companies, musicians and dancers. Rs 100/-

(15) Dealers in animals or vehicles and owners or keepers of livery, stables or hackney carriages.

(16) Artisans

Class II.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1500 a month or upwards. Rs 75/-

Class III.

Every person described in Class I, whose pay or salary or pension amounts or whose income is estimated to amount to Rs 1000 a month or upwards. 50/-

Class IV.

Every person described in Class I whose pay or salary or pension amounts or whose income is estimated to amount to Rs 500 a month or upwards. 25/-

Class V.

Every person described in Class I whose pay or salary or pension amounts or whose income is estimated to amount to Rs 300 a month or upwards 12/-

Class VI.

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 200 a month or upwards. 8/-

Class VII.

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 100 a month or upwards. 4/-

Class VIII.

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 50 a month or upwards. 2/-

Class IX.

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 30 a month or upwards Re 1/-

Note:- The above classification is subject to the following provisio. viz:-

Provision 1:- No owner of a cotton press shall be placed in any clas below class IV.

Provision 2:- No wholesale [illegible] trader, ship-owner, Banker, Duba Barrister, Advocate, High Court Vakil, Solicitors, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Cl..

12

**Provision 3:-** No Abkari renter (other than a mere liquor shop keeper) Editor or Proprietor of a Newspaper, under-writer, Broker or other dealer in securities, shares or Bills of Exchange and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan) Dentist or Veterinary Surgeon shall be placed in any class below class VI.

**Provision 4:-** No boat owner, auctioneer, money lender, second grade pleader, Vakil, Law agent, owner or farmer of a market, toll farmer, keeper of hotel, lodging house, boarding-house or billiard saloon and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below class VII.

Chitaldrug Town Municipality.

True return furnished by

as to his liability to profession tax for the year.

| & address of party. | Nature of profession art, trade or calling followed or office or appointment held. | Date from which profession &c is followed. | Monthly income. | | Remarks |
|---|---|---|---|---|---|
| | | | Included in the last return. | During the current year. | |
| | | | | | |

Dated.

Signature of the Party.

President.

51

4/8/23

V.P.

Sanitary Inspector

Section 4C
File No 176-22
Serial No. 7

*Proceedings of the Government of*
*His Highness the Maharaja of Mysore*

*Read*—

Letter no. C. 75 Mil. 23-24 dt 20.12.23 from the Deputy Commr., Chikballapur submitting for sanction the draft rules for the levy of professional tax in the Municipal Towns in the District

Order Thereon No. L 7669 Encls 2

While the draft rules submitted for sanction of Govt. contain both Rules & Bye laws in two separate sections of the Municipal Regulation relating to one and the same subject it has been submitted

As these draft rules and forms under are by the section 46(ii).

1. The rules and by laws framed under sec. 46(i) and 46(ii) have been clubbed together they have been regarded as the second and sanctioned or known as the copies annexed to this order

Which have to be framed under different sections 46(i) & 46(ii) respectively clubbed together for convenience in the case of the Municipality They are now separated & numbered as shown in the copies annexed to this order

2. The Deputy Comr. is requested to inform the municipal Council that it is now under contemplation to amend the rules. Copies as an interim step are sent for information and that they may continue to levy shop-tax until the Regulation is amended if they are to depend

Dr Ld Secy.

To the Dy Comr., Shahjahanpur, forwarding the enclosures

List of enclosures.

Copied by

Examined by

WD 1939—GPB—1,000,00—31-10-35

Draft- Bye-Laws framed by the Chitaldrug Town Mun. Council under Sec. 188 (1) of the Bombay Municipal Act for the levy of profession tax within the limits of the Municipality.

7. On the requisition of the President of the Municipal Council or any officer duly authorised by him in this behalf, every person exercising any profession, art, trade, or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature in writing, in the form appended to these rules showing his income or receipts for the required year or years.

8. The President of the Municipal Council or such person or persons authorised by him in this behalf, may, in like manner, require-

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art or trade or calling, office or appointment of every such person.

(2) Any employer or the head or Secretary of any public or private office of a firm or company,

(a) to furnish within a specified time, a list in writing of the names of all persons in his employ or in the employ of such office, firm or company with a statement of the salary or income of each person employed.

(b) to furnish the above particulars in regard to any incorporated company of which such employer, Head or Secretary as the case may be is the agent.

9 [illegible]

10. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give information of this fact to the President, Town Municipal Council.

11. Every person liable to this tax, who shall change either the designation of the firm or of the nature of his profession, art or trade or calling or office or appointment or his place of his business shall within thirty days of such change, give intimation thereof to the President of the Town Municipal Council

12. [illegible]

14. Failure to furnish the information or furnishing information which is untrue required by rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs.50.

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Chitaldrug Town Municipality.

True return furnished by
as to his liability to profession tax for the year:-

| and address of party. | Nature of profession art, trade or calling followed or office or appointment held. | Date from which profession etc | Monthly income Included in the last return. | Monthly income During the current year | Remarks. |
|---|---|---|---|---|---|
| | | | | | |

Dated

Signature of the party.

Chitaldrug cipality.

Draft Rules ~~and Bye-laws~~ framed by the Chitaldrug town Municipality Council regarding the levy of professional tax under Section 46 (i) ~~and 48 (j)~~ of the Mysore Municipal Regulations.

~~R U L E S~~

Rules for the assessment of tax on professions, trades, calling offices and appointments:-

1. The word person in the rules shall include a firm, a company or association.

2. Every person who within the Chitaldrug town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate ~~at~~ specified in the said schedule as payable by persons of the class in which such person is placed.

3. Persons whose monthly income or receipts are less than Rs.30/- are exempt from the tax.

4. No person shall be liable to pay the tax under these rules in respect of any half year in which he has exercised a profession art, trade or calling or held an office or an appointment if he has exercised such profession, art, trade or calling or held an office for a period of less than sixty days.

5. The tax leviable under these rules from a firm, company or association or an undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling, or holds more than one office or appointments whether under the same name or different names, the tax shall be calculated on his total annual income or receipts from all such sources.

■ ■ ■ ■ ■

~~9~~. On or before the 1st January and 1st July every year, an assessment list in the form prescribed shall be prepared. The procedure laid down in sections 63 to 66 of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply mutatis mutandis in respect of assessment of this tax. This list shall be subject to revision half-yearly or yearly as may be decided by the Council.

■ ■ ■ ■ ■

~~8~~,~~12~~. The tax shall be payable half-yearly in each year in advance in July and January and shall be collected in accordance with the Procedure laid down in Chapter VII of the Municipal Regulation.

~~9~~.~~13~~. (i) Any person who has paid the tax for the whole half year and who ceases during such period to be liable to such assessment under Ruel 4 shall be entitled to a refund of not less than half the ~~remaining~~ assessment, provided that no such refund shall be granted unless notice in writing of the fact of his having given up the profession, trade or calling or office or appointment, has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim releif under this rule shall be upon him.

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B.R.S/2.

Chitaldrug cipality.

Draft Rules ~~and Bye-laws~~ framed by the Chitaldrug town Municipality Council regarding the levy of professional tax under Section 46 (i) ~~and 48 (j)~~ of the Mysore Municipal Regulations

~~RULES~~

Rules for the assessment of tax on professions, trades, calling offices and appointments -

1. The word person in the rules shall include a firm, a company or association

2 Every person who within the Chitaldrug town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate ~~at~~ specified in the said schedule as payable by persons of the class in which such person is placed

3 Persons whose monthly income or receipts are less than Rs 30/- are exempt from the tax

4 No person shall be liable to pay the tax under these rules in respect of any half year in which he has exercised a profession art, trade or calling or held an office or an appointment if he has exercised such profession, art, trade or calling or held an office for a period of less than sixty days

5 The tax leviable under these rules from a firm, company or association or an undivided Hindu family may be levied from any member of that firm, company or association or family

6 When a person exercises more than one profession, art, trade or calling, or holds more than one office or appointments whether under the same name or different names, the tax shall be calculated on his total annual income or receipts from all such sources

■ ■ ■ ■ ■

~~8~~ 9 On or before the 1st January and 1st July every year, an assessment list in the form prescribed shall be prepared The procedure laid down ~~in~~ in sections 63 to 66 of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply, mutatis mutandis in respect of assessment of this tax This list shall be subject to revision half-yearly or yearly as may be decided by the Council

■ ■ ■ ■ ■

~~9~~ 12 The tax shall be payable half-yearly in each year in advance in July and January and shall be collected in accordance with the Procedure laid down in Chapter VII of the Municipal Regulation

~~10~~ 13 (i) Any person who has paid the tax for the whole half year and who ceases during such period to be liable to such assessmen under Ruel 4 shall be entitled to a refund of not less than half the ~~remaining~~ assessment provided that no such refund shall be granted unless notice in writing of the fact of his having given up the profession, trade or calling or office or appointment, has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim releif under this rule shall be upon him

■ ■ ■ ■ ■

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B R S/2

P7